

# Chapter 11

## **Department of Local Government and Finance (DLGF)** **and the Budgeting Process**

### **Department of Local Government Finance**

Dan Jones (assistant director – budget division, libraries)

[djones@dlgf.IN.gov](mailto:djones@dlgf.IN.gov)

100 N. Senate Ave.

N1058 Indiana Government Center North

Indianapolis, Indiana 46204

317-232-0651

<http://www.in.gov/dlgf>

### **The Role of the Department of Local Government Finance**

- Certifies budgets, tax rates and levies;
- Administers property tax laws; and
- Ensures property assessments are made in a manner provided by law

### **Budgeting Process**

- Who is in charge of the establishing the budget?
  - Your library board is legally responsible for establishing the library's budget and for practicing good fiscal management. Often, however, much of this responsibility is delegated to the library director. As a new library director, one of your first jobs should be to find out how much you will be involved with the fiscal management of the library. Here are some questions that you should ask your library board:
- What is the library's budget for this year? Get a copy!
- Who receives the bills and verifies that the goods or services charged for have been received?
- Who assigns the bills to budget categories?
- Who prepares the monthly financial statement? If you are responsible for preparing the financial statement, what format should you use?
  - Are there computer programs/forms that are set up for this purpose?
- Who prepares and signs the check?
  - In Indiana the library director is not allowed to sign library checks
- If the fiscal management is handled by someone other than the staff, how is the staff kept informed of the library's financial status?
- Is there a limit set on the size of expenditures that can be made by the staff without board pre-approval?
  - This should be part of the public purchasing policy

You need to find out how the library board does its budget. Does the board ask you to present a draft budget, or does it have a budget committee of its own

members? It is vitally important that you as the library director have input into the budget, as you know the day-to-day operation of the library better than any other person.

Once you know what the library board wants to do in the next year, you can begin to develop cost figures. You need to gather cost information from a variety of sources, such as the present year's expenditures, catalogs, information on utility rates and the cost of living rate that appears in newspapers and other sources, and information you gather from service vendors.

Remember that in budgeting you are making a series of educated guesses. The more information you have, the better your guesses are.

### **Budget Process**

Beginning with the preparation of the 2012 budget the Department of Local Government Finance premiered the Gateway, online input of governmental units' budgets. The DLGF offers training on the system and the training calendar is at <http://www.in.gov/dlgf/8944.htm>. Also the DLGF has available on their website a Library Budget Manual at <http://www.in.gov/dlgf/4843.htm> updated in May 2010.

The Indiana State Library introduces the budgeting process with an Adobe Connect audio PowerPoint found at this link <http://webinar.isl.in.gov/boardbudgetplan>. Particular attention is given to DLGF budget forms. The "Budget Workshop" offered in June by the Indiana State Library with presentations from the Department of Local Government Finance, and State Board of Accounts updates libraries on any changes in budget calendar and new codes from most recent legislative session that impacts the budget. The budget process involves following a set timetable required by law. In recent years the calendar has been fluid due to reassessment of property taxes. The result is a shift to later in the year. In the past two years, 2009 and 2010, the deadline to submit approved budget has been November 1.

For up to date information, see 2010/2011 Budget Calendar of the Department of Local Government Finance website at [http://www.in.gov/dlgf/files/110622 - Jones memo - 2011 pay 2012 Budget Calendar.pdf](http://www.in.gov/dlgf/files/110622_-_Jones_memo_-_2011_pay_2012_Budget_Calendar.pdf) All libraries are encouraged to attend the budget workshop, usually held in June. In past years the budget calendar followed the general timeframe that follows on the next page:

|                     |  |
|---------------------|--|
| <b>Overview</b>     | Online audio PowerPoint overview of library budget plan found at <a href="http://webinar.isl.in.gov/boardbudgetplan">http://webinar.isl.in.gov/boardbudgetplan</a>   |
| <b>June</b>         | Budget Workshops, usually held 2 times and broadcast to the video sites in Indiana. These workshops are presented by the State Board of Accounts, the Department of Local Government Finance, and the Indiana State Library. View the presentation on LDO workshop website: <a href="http://www.in.gov/library/ldoworkshops.htm">http://www.in.gov/library/ldoworkshops.htm</a> . The Department of Local Government Finance offers a special workshop in each county for libraries. If a library is unable to attend the assigned workshop, a workshop in another county can be attended. |
| <b>June - July</b>  | Preliminary work on the budget by board and librarian. Library is notified by the Department of Local Government Finance through the County Auditor of its maximum permissible levy. Often you do not have this information available and must estimate using previous year maximum permissible levy listed on the 1782 notice. Department of Local Government Finance Field Representative sets up an appointment to meet with each taxing unit in the county. After the meeting, library should have a completed Form 3, ready for advertisement.  |
| <b>September 2</b>  | Last date for first publication of proposed 2012 tax levy, budget, and notice to taxpayers of public hearing (Budget Form 3). (IC 6-1.1-17-3)  |
| <b>September 9</b>  | Last date for second publication of proposed 2012 tax levy, budget and notice to taxpayers of public hearing (Form 3) (IC 6-1.1-17-3).   |
| <b>September 16</b> | Last possible date for units to submit proposed 2012 budgets, rates, and levies to county fiscal bodies for non-binding review and recommendation (forty-five (45) days before the civil taxing unit adopts its 2012 tax rate, levy, and budget) (IC 6-1.1-17-3.5)   |
| <b>September 20</b> | Last day that a library board may submit a Capital Project Fund Plans to DLGF for inclusion in the following year's budget order. (Not a statutory deadline.) IC 36-12-12-4.   |

- September 30** Last day for taxing units that are subject to binding review to submit proposed budgets, rates, and levies to the appropriate city/town or county fiscal body for final adoption. This submission must be made thirty (30) days before city/town or county fiscal body is required to adopt their 2012 budgets. IN OTHER WORDS, THIS DEADLINE IS SUBJECT TO CITY/TOWN OR COUNTY FISCAL BODY'S SCHEDULING OF THE ADOPTION HEARING, WHICH COULD BE HELD BEFORE NOVEMBER 1. IC 6-1.1-17-20
- October 19** Last date for units to file excessive levy appeals for annexation/consolidation/extension of services, three (3) year growth factor, emergence levy appeal and correction of error with DLGF. IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (3), (13); IC 6-1.1-18.5-14.
- October 21** Last day for taxing units to hold a public hearing on the 2012 budget (except in Marion County and in second class cities) IC 6-1.1-17-5
- October 28** Last possible day ten (10) or more taxpayers may object to a 2012 budget, tax rate, or tax levy of a political subdivision (must occur not more than seven (7) days after the hearing). IN OTHER WORDS THIS DEADLINE IS SUBJECT TO THE SCHEDULING OF THE ADOPTION HEARING, WHICH COULD BE HELD BEFORE NOVEMBER 1. IC 6-1.1-17-5(b)
- November 1** Deadline for all taxing units to adopt 2012 budgets, rates, and levies IC 6-1.1-17-5(a).
- If a taxpayer objection petition is filed, the fiscal body of the political subdivision shall adopt with its 2012 budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. IC 6-1.1-17-5(c).
- In Marion County and second class cities, public hearing may be held anytime after introduction of 2012 budget. IC 6-1.1-17-5(a). Note that November 1 is the last date for adoption of the budget.
- November 3** Last day for civil units to file adopted 2012 budgets with county auditor and County Tax Adjustment Board (TAB). Must not be later than two (2) days after budget adoption. IC 6-1.1-17-5.

**February 15**

The Department of Local Government Finance has until this date each year to certify the library's final appropriations (budget), tax rates and levies.

**February 29**

Units file 2011 Annual Report with State Board of Accounts. In addition to being used for SBoA audit, this information is used by the DLGF to prepare an annual report on expenditure per capita of political subdivisions. IC 5-11-1-4; IC 6-1.1-33.5

## **Things to Remember About Gateway**

### *Input Budget*

Prepare all the prescribed forms

Forms and screens will have formulas built in to perform math calculations

Prepare the budget advertisement

### *Budget Advertisement*

An ad is by fund and includes: the budget, max levy, proposed levy, current levy, and amount of excess levy appeals.

An ad may include more funds than those reviewed by the DLGF.

Always include language that says taxpayers may object to budget or levies within seven days after the public hearing.

The goal is for units to have a copy of the ad at the end of budget workshop session at July or August meeting with DLGF representative.

Submit the adopted budget to the DLGF electronically

Make sure that all forms needing signatures have been signed at the appropriate time.

Make sure that you follow the proper number of days between each step.

If a petition is filed by taxpayers objecting to the budget, the library board **shall** adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. All of this must be in writing.

### *Review Numbers in Published Budget by County*

When the county auditor publishes the rates, you should compare the published rates with the amount you turned in to the auditor. If there is an error or if the County Board of Tax Adjustment has changed your rate, you only have 10 days to appeal. See levy appeal memo and forms at

[http://www.in.gov/dlqf/files/110715 - Jones Memo - 2011 pay 2012 Excessive Levy Appeal Memo.pdf](http://www.in.gov/dlqf/files/110715_-_Jones_Memo_-_2011_pay_2012_Excessive_Levy_Appeal_Memo.pdf). The library board must file the appeal petition with the Department of Local Government Finance, Indiana Government Center North, Rm. N1058, 100 North Senate Avenue, Indianapolis, IN 46204.

**Handouts in this chapter that can be found on a website:**

Definitions of Budget Classifications

<http://www.in.gov/library/files/workshopdef.pdf>

Budget Calendar [http://www.in.gov/dlgf/files/110622 - Jones memo -  
\\_2011\\_pay\\_2012\\_Budget\\_Calendar.pdf](http://www.in.gov/dlgf/files/110622_-_Jones_memo_-_2011_pay_2012_Budget_Calendar.pdf)

Budget Preparation <http://webinar.isl.in.gov/boardbudgetplan>

Excessive Levy Appeals [http://www.in.gov/dlgf/files/110715 - Jones Memo -  
\\_2011\\_pay\\_2012\\_Excessive\\_Levy\\_Appeal\\_Memo.pdf](http://www.in.gov/dlgf/files/110715_-_Jones_Memo_-_2011_pay_2012_Excessive_Levy_Appeal_Memo.pdf)

Publication of Budget Notice to Taxpayers and Public Notice Errors  
(on last page) [http://www.in.gov/library/files/workshoppub\\_not.pdf](http://www.in.gov/library/files/workshoppub_not.pdf) and  
<http://www.in.gov/library/files/workshopErrors.pdf>

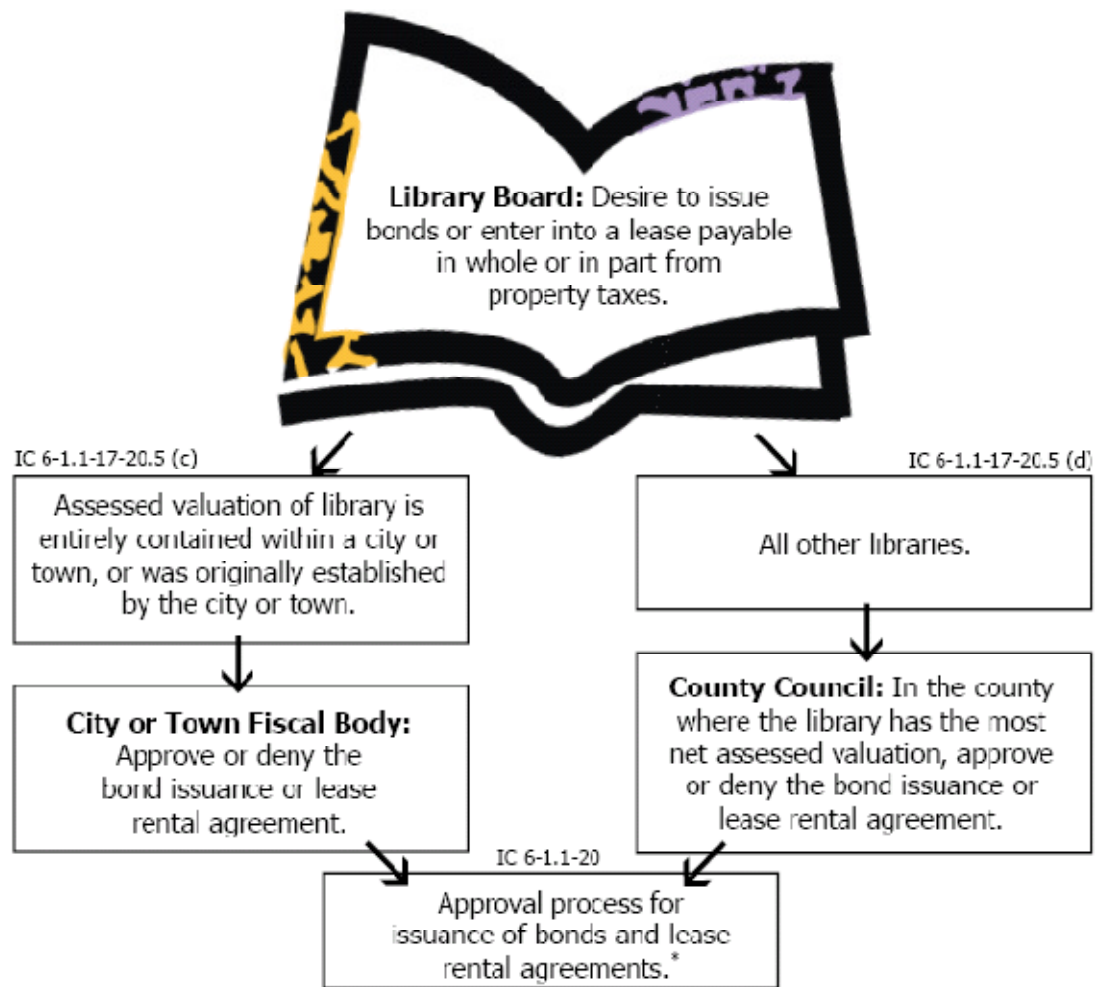
Operating Balance <http://www.in.gov/library/files/workshopopbal.pdf>

Financial Glossary of Terms to Know

[http://www.in.gov/library/files/Financial\\_glossary\\_of\\_terms\\_to\\_know.pdf](http://www.in.gov/library/files/Financial_glossary_of_terms_to_know.pdf)

Library Budget Approval Flow Chart

[http://www.in.gov/dlgf/files/Library\\_Budget\\_Approval\\_Flow\\_Chart.pdf](http://www.in.gov/dlgf/files/Library_Budget_Approval_Flow_Chart.pdf)



\*In accordance with IC 6-1.1-20-3.1, -3.2, the petition and remonstrance process applies to certain "controlled projects" below specific thresholds. In accordance with IC 6-1.1-20-3.5, -3.6, referendum procedures apply to certain "controlled projects" above specific thresholds. Under IC 6-1.1-20-7.5, notwithstanding any other provision, review by the Department of Local Government Finance (DLGF) and approval by the DLGF are not required before a political subdivision may issue or enter into bonds, a lease or any other obligations from ad valorem property taxes.



### **Disclosure of Contractual Obligations and Debt Service Form**

- Form is a declaration of surplus revenues to TIF
- Due to the County Auditor by July 15
- Form is used to surplus TIF value to the base
- Declaration has potential to reduce TIF revenue and increase tax distribution

See **DLGF Civil Debt Worksheet** on next page

**Department of Local Government Finance  
2011 payable 2012 Debt Service Worksheet- Civil**

(Rev. 07-11)

\_\_\_\_\_  
(Unit Name)

\_\_\_\_\_  
(County)

Fund Name \_\_\_\_\_

**Please use a separate debt service worksheet for each debt service fund.**

Enter all debt payments anticipated by the unit in the time periods from 7-1-11 to 12-31-12. Payments from 01-01-13 to 6-30-13 must be on Budget Form 4B and supported by an amortization schedule. The DLGF will not increase the debt service levy to accommodate payments. Each listed debt must have an amortization schedule attached and include trustee fees, if applicable. The debt service levy is based upon those payments as scheduled and indicated on the amortization schedule unless other documentation is provided. Attach completed worksheet and documentation total the annual budget upon filing with the county auditor.

| Name of Issue   | Line 2<br>(07-01-11 to 12-31-11) |     | Line 1<br>(01-01-12 to 12-31-12) |     | Line 11<br>(01-01-13 to 06-30-13) |     |
|---|----------------------------------|-----|----------------------------------|-----|-----------------------------------|-----|
|   | Due                              | Amt | Due                              | Amt | Due                               | Amt |
| Incurring after 12/31/83? <input type="checkbox"/> Y <input type="checkbox"/> N |                                  | \$  |                                  | \$  |                                   | \$  |
|   |                                  | \$  |                                  | \$  |                                   | \$  |
|   |                                  | \$  |                                  | \$  |                                   | \$  |
|   |                                  | \$  |                                  | \$  |                                   | \$  |
| Incurring after 12/31/83? <input type="checkbox"/> Y <input type="checkbox"/> N |                                  | \$  |                                  | \$  |                                   | \$  |
|   |                                  | \$  |                                  | \$  |                                   | \$  |
|   |                                  | \$  |                                  | \$  |                                   | \$  |
|   |                                  | \$  |                                  | \$  |                                   | \$  |
| Incurring after 12/31/83? <input type="checkbox"/> Y <input type="checkbox"/> N |                                  | \$  |                                  | \$  |                                   | \$  |
|   |                                  | \$  |                                  | \$  |                                   | \$  |
|   |                                  | \$  |                                  | \$  |                                   | \$  |
|   |                                  | \$  |                                  | \$  |                                   | \$  |
| Incurring after 12/31/83? <input type="checkbox"/> Y <input type="checkbox"/> N |                                  | \$  |                                  | \$  |                                   | \$  |
|   |                                  | \$  |                                  | \$  |                                   | \$  |
|   |                                  | \$  |                                  | \$  |                                   | \$  |
|   |                                  | \$  |                                  | \$  |                                   | \$  |
| Incurring after 12/31/83? <input type="checkbox"/> Y <input type="checkbox"/> N |                                  | \$  |                                  | \$  |                                   | \$  |
|   |                                  | \$  |                                  | \$  |                                   | \$  |
|   |                                  | \$  |                                  | \$  |                                   | \$  |
|   |                                  | \$  |                                  | \$  |                                   | \$  |

**Totals**

**Line 2** \$ \_\_\_\_\_

**Line 1** \$ \_\_\_\_\_

**Line 11** \$ \_\_\_\_\_

2011 Additional Appropriations

\$ \_\_\_\_\_

For Lease payments shown above, do the holding corporations have sufficient balances to retire the debt?

☐ Y ☐ N

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

## **PUBLICATION OF BUDGET NOTICE TO TAXPAYERS**

The library board is required by law pursuant to IC 6-1.1-17-3 to formulate the estimated budget and proposed tax rate using forms prescribed by the Department of Local Government Finance and approved by the State Board of Accounts. The library must give notice to taxpayers of the estimated budget, the estimated maximum permissible levy, the current and proposed tax levies of each fund; and the amounts of excess levy appeals to be requested. In the notice, the library board must state the time and place at which a public hearing will be held on these items. The notice must be published twice, according to the provisions given below, with the first publication to be made at least ten (10) days before the date fixed for the public hearing (IC 20-14-3-10 and IC 6-1.1-17-3).

### **Publication Requirements**

Public notice of the estimated budget, rate and levy must be given as follows (IC 5-3-1-4),

- a) By publication in two newspapers which are published in the library district; or
- b) This subsection applies to notices published by county officers. If there is only one (1) newspaper published in the county, then publication in that newspaper alone is sufficient.
- c) If no newspaper is published in the municipality or school corporation, then publication shall be made in a newspaper published in the county in which the municipality or school corporation is located and that circulates within the municipality or school corporation
- d) This subsection applies to notices published by officers of political subdivisions not covered by subsection (a) or (b). If there is only one (1) newspaper published in the political subdivision, then the notice shall be published in that newspaper. If no newspaper is published in the political subdivision, then publication shall be made in a newspaper published in the county and that circulates within the political subdivision.
- e) This subsection applies to a political subdivision, including a city, town, or school corporation. Notwithstanding any other law, if a library district has territory in more than one county, public notices that are required by law or ordered to be published must be given as follows:
  - 1) By publication in two (2) newspapers published within the boundaries of the political subdivision.
  - 2) If only one (1) newspaper is published within the boundaries of the political subdivision, by publication in that newspaper and in some other newspaper:
    - (A) published in any county in which the political subdivision extends; and
    - (B) that has a general circulation in the political subdivision.

- 3) If no newspaper is published within the boundaries of the political subdivision, by publication in two (2) newspapers that:
    - (A) are published in any counties into which the political subdivision extends; and
    - (B) have a general circulation in the political subdivision.
  - 4) If only one (1) newspaper is published in any of the counties into which the political subdivision extends, by publication in that newspaper if it circulates within the political subdivision.
- (f) A political subdivision may, in its discretion, publish public notices in a qualified publication or additional newspapers to provide supplementary notification to the public. The cost of publishing supplementary notification is a proper expenditure of the political subdivision.

### **Definition of Newspaper**

A newspaper is defined as follows:

1. Is a daily, weekly, semiweekly, or tri-weekly newspaper of general circulation;
2. Has been published for at least three (3) consecutive years in the same city or town;
3. Has been entered, authorized and accepted by the United States Postal Service for at least three (3) consecutive years as mail able matter of the periodicals class; and
4. Has at least fifty percent (50%) of all copies circulated paid for by subscribers or other purchasers at a rate that is not nominal. (IC 5-3-1-0.4)

### **Qualified Publications**

A library district may in its discretion, publish public notices in a qualified publication to provide supplementary notification to the public. The cost of publishing supplementary notification is a proper expenditure of the library (IC 5-3-1-4). Qualified publications are specifically defined in IC 5-2-3-.07.

### **Posting notice on newspaper web site**

#### **IC 5-3-1-1.5**

Requires a notice published in a newspaper to also be posted on the newspaper's Internet web site, if the newspaper maintains an Internet web site. A newspaper may not charge a fee for posting a notice on the newspaper's Internet web site under this section

## **PUBLIC NOTICE ERRORS**

### **Error of Newspaper**

If a notice of budget estimates for a library is published as required in IC 6-1.1-7-3, and the published notice contains an error due to the fault of a newspaper, the notice as presented for publication shall be considered valid. If the budget notice is not published for the first time at least ten days before the date fixed for the public hearing due to the fault of a newspaper, the notice shall be considered valid if it is published one time at least three days before the hearing. (IC 5-3-1-2)

### **Other Errors and Omissions**

IC 5-3-1-2.3 provides that a notice required to be published by law is valid even though it contains error or omissions, as long as:

1. A reasonable person would not be misled by the error or omissions; and
2. The notice is in substantial compliance with the time and publication requirements applicable under this chapter or and other Indiana statutes under which the notice is published.

*This page intentionally left blank*

# DEFINITIONS OF BUDGET CLASSIFICATIONS

## **1. Personal Services**

Personal service is the direct labor of persons in the employment of the library and all related employee benefits.

**Salary of Librarian** - Compensation of the head librarian

**Salary of Assistants** - Compensation of all assistant librarians, either part or full-time employees, including clerks and pages

**Salary of Treasurer** - Compensation of treasurer when so established by board resolution. This person can be a library board member and cannot be the library director.

**Wages of Janitors** - Compensation of regular employed janitors. If a firm is hired to do the custodian and maintenance work, the cost would come from either professional services or services, repair and maintenance.

**Employee Benefits** - Would include only the employer's or library's share of the cost of health insurance, life insurance, retirement and social security payments made to the Public Employees' Retirement Fund and other approved retirement plans. The employee's share is handled through the payroll deduction columns on the Financial and Appropriation Record and, therefore, requires no appropriation.

**Other Compensation** - Include fees paid for special counsel, legal service, surveys, expert and other services rendered of which the employment is temporary or on a part-time basis and social security, federal taxes, state taxes, and county taxes are withheld.

## **2. Supplies**

Supplies include commodities which, after use, are either entirely consumed or show a definite impairment of their physical condition and rapid depreciation after use for a short period of time.

**Office Supplies** - All articles necessary to the proper operation of an office, other than equipment. Examples of office supplies are: prescribed forms and records, letterheads, envelopes, printer cartridges, paper clips, pencils, scotch tape, stencils, calculator tape and stationery.

**Operating Supplies** - Supplies used in cleaning, fuel, oil, bottled gas, lubricants, etc.

**Repair and Maintenance Supplies** - Materials used in repairing buildings, paint, motor vehicle repair supplies, repair parts, plumbing and electrical supplies, etc.

**Other Supplies** - Children's programming craft supplies and any other type of consumable product used by the library staff in the daily operation of the library and library programs. This would now include food and other emergency supplies needed to house people at the library in case of a Code Red Homeland Security Alert.

### **3. Other Services and Charges**

This classification includes all services performed for the library, under express or implied contract, by other than employees of the library. Also included are all expenditures for insurance, premiums on official surety bonds of the designated treasurer or other employees, licenses, refunds, awards, indemnities, rents, tax assessments, dues to organizations, subscriptions to a service, and all other charges of a similar nature. (Subscriptions to magazines, newspapers, and periodicals should be charged to "Capital Outlays".)

**Professional Services** - Services provided by professionals to the library, such as architectural services, legal services, accounting services, consulting services, INSPIRE Database cost, etc.

**Communication and Transportation** - Include costs of freight and express (when such expenses cannot be charged as part of the original cost of the commodity), postage, telephone and Internet transport costs, traveling expenses, professional meetings.

**Printing and Advertising** - Charges for advertising and publication of notices in newspapers and periodicals, expenditures for photographing and blueprinting and expenditures for printing other than office supplies. Printing of stationery, forms and other office supplies is chargeable to Account No. 2, Office Supplies.

**Insurance** - Includes expenditures on all types of insurance policies purchased by the library, the purpose of which is to purchase a guarantee of indemnity for injury or loss of property. Annual premiums on official surety bonds are also charged to this account.

**Utility Services** - Includes charges for heat, light, power and water furnished by public utilities. (Also, if applicable, sewage services furnished by a public utility would be charged under this caption.) Fuel, oil, and bottled gas used for heating should be charged to Account No. 2, Operating Supplies.

**Repairs and Maintenance** - All expenditures of a contractual nature for repairs of buildings, structures and equipment, except extensive repairs which would constitute additions or betterments to properties. If repair is performed by regular employees of the library, labor should be included under Services Personal and repair parts and materials should be charged to Account No. 2, Repair and Maintenance Supplies.



**Rents** - All expenditures for the use of properties not owned by the library, such as, temporary or emergency office rooms, store rooms, post office tax, safety deposit box, rental of equipment, etc.

**Debt Service** - Expenditures for the reduction of the principal of the library's general obligation bonds and the interest on such bonds. This budget item is usually listed on a separate set of budget forms in a fund especially for budgeting the amortization schedule the library has to follow for payment of bonds sold for a construction project. This item is listed on the operating budget only if it is to be paid out of the operating budget.

**Lease Rental** - Expenditures for the reduction of the principal of the bonds for the lease rental fund and the interest on such bonds. This budget item is usually listed on a separate set of budget forms in a fund especially for budgeting the amortization schedule the library has to follow for payment of bonds sold for a construction project. This item is listed on the operating budget only if it is to be paid out of the operating budget.

**Other** - All expenditures for memberships (in the name of the library, not individual) in state and national associations of a civic, education, professional, or governmental nature that have as their purpose the betterment and improvement of library operations. Also, interest on temporary loans; taxes and assessments for streets, sidewalks, sewers, and similar improvements; transfer to Library Improvement Reserve Fund; and all other services not included in other classifications, such as trash collection and laundry services.

#### **4. Capital Outlays**

Capital Outlays include all outlays which result in the acquisition of or additions to fixed assets.

**Land** - All land owned by the library.

**Buildings** - All permanent buildings owned by the library.

**Improvements Other Than Buildings** - All other improvements to land owned by the library.

**Furniture and Equipment** - Consists of machinery, implements, tools, furniture, motor vehicles, computer, servers, typewriters, calculators, microfilm readers, copying machines, projectors, and other equipment that may be used repeatedly without material impairment of its physical condition and which have a calculable period of service.

**Other Capital Outlays** - This classification includes all expenditures for books, periodicals, newspapers, audiovisual materials, software, and database

subscriptions used for educational purposes and similar items or materials used as basic material furnished by a library.

Revised 3-2006

| <b>SUGGESTED BUDGET CLASSIFICATIONS FOR POSTING TO LIBRARY FINANCIAL LEDGER</b>         |      |                                      |                    |
|---|------|--------------------------------------|--------------------|
| IF YOU USE A DIFFERENT SYSTEM, THAT IS FINE. BEING CONSISTENT IS IMPORTANT TO REMEMBER. |      |                                      |                    |
|   |      |                                      | Reviewed 4-12-2007 |
|   |      | Official Records                     | 2.11               |
| <b>1. Personal Services</b>   |      | Stationary & Supplies                | 2.12               |
|   |      | Other Office Supplies                | 2.13               |
| Salary and Wages  | 1.1  | Operating Supplies                   | 2.2                |
| Salary of Librarian   | 1.11 | Cleaning & Sanitation Supplies       | 2.21               |
| Salary of Assistants  | 1.12 | Fuel, Oil, & Lubricants              | 2.22               |
| Clerical Wages  | 1.13 | Other Operating Supplies             | 2.23               |
| Wages of Janitors   | 1.14 | Other Repair & Maintenance Supplies  | 2.34               |
| College Clerks  | 1.15 | Other Supplies                       | 2.4                |
| Pages   | 1.16 |                                      |                    |
| Employee Benefits   | 1.2  |                                      |                    |
| Employer's Share-FICA & Medicare  | 1.21 | <b>3. Other Services and Charges</b> |                    |
| Unemployment Compensation   | 1.22 |                                      |                    |
| Employer's Contribution-PERF  | 1.23 | Professional Services                | 3.1                |
| Employer's Contribution-Gp. Insurance   | 1.24 | Consulting Services                  | 3.11               |
| Other Personal Services   | 1.3  | Engineering & Architectural          | 3.12               |
| Substitutes   | 1.31 | Legal Services                       | 3.13               |
| Other Compensation  | 1.32 | Other Professional Services          | 3.14               |
|   |      | Communications and Transportation    | 3.2                |
|   |      | Telephone                            | 3.21               |
| <b>2. Supplies</b>  |      | Postage                              | 3.22               |
|   |      | Traveling Expense                    | 3.23               |
| Office Supplies   | 2.1  | Professional Meetings                | 3.24               |

|  |      |                                   |       |
|--|------|-----------------------------------|-------|
| Freight & Express                      | 3.25 | Transfer to LIRF                  | 3.94  |
| Printing and Advertising               | 3.3  | Transfer from Construction Fund   | 392.7 |
| Advertising & Public Notices           | 3.31 |                                   |       |
| Printing, Other than Office            | 3.32 |                                   |       |
| Insurance                              | 3.4  | <b>4. Capital Outlays</b>         |       |
| Official Bonds                         | 3.41 |                                   |       |
| Other Insurance                        | 3.42 | Land                              | 4.1   |
| Utility Services                       | 3.5  | Buildings                         | 4.2   |
| Gas                                    | 3.51 | Improvements Other Than Buildings | 4.3   |
| Electricity                            | 3.52 | Furniture and Equipment           | 4.4   |
| Water                                  | 3.53 | Adult Books                       | 4.51  |
| Waste Disposal Services                | 3.54 | Children's Books                  | 4.52  |
| Fire Protection                        | 3.55 | Young Adult Books                 | 4.53  |
| Repairs and Maintenance                | 3.6  | Reference                         | 4.54  |
| Repair & Maintenance Bldg & Structures | 3.61 | Reference Reserve                 | 4.55  |
| Repair Equipment                       | 3.62 | Periodicals and Newspapers        | 4.6   |
| Rentals                                | 3.7  | Nonprinted Materials              | 4.7   |
| Rental Real Estate                     | 3.71 | Educational Video                 | 4.71  |
| Rental Equipment                       | 3.72 | Adult Entertainment Video         | 4.72  |
| Debt Service                           | 3.8  | Children's Entertainment Video    | 4.73  |
| Payment of Bonds                       | 3.81 | DVD                               | 4.74  |
| Interest - Bonds                       | 3.82 | Compact Discs (Audio)             | 4.75  |
| Other                                  | 3.9  | Talking Books                     | 4.76  |
| Dues and Membership                    | 3.91 | Music Cassettes-Adult             | 4.77  |
| Interest on Temporary Loans            | 3.92 | Books/Cassettes-Children          | 4.78  |
| Taxes and Assessments                  | 3.93 | Nonprint Materials-Other          | 4.8   |

|   |      |                                    |      |
|---|------|------------------------------------|------|
| Microforms  | 4.81 | <b>6. Non Budgeted Item</b>        |      |
| Art Prints and Posters  | 4.82 |                                    |      |
| Realia  | 4.83 | Temporary Loans                    | 6.1  |
| Computer Software-Administration  | 4.84 | Bank Loan Principal                | 6.11 |
| Computer Software-Public  | 4.85 | Temporary Loan from Operating Fund | 6.12 |
| CD Rom Computer Disc  | 4.86 | Temporary Loan from LIRF           | 6.13 |
|   |      | Temporary Loan from Gift Fund      | 6.14 |
|   |      | Temporary Loan from Other Fund     | 6.15 |
| <b>5. Other Financing Uses</b>  |      | Purchase of Investments            | 6.2  |
| Interfund Transfers   | 5.1  | Other                              | 6.3  |
| Transfer to Operating Fund  | 5.11 |                                    |      |
| Transfer to LIRF  | 5.12 |                                    |      |
| Transfer to Gift Fund   | 5.13 |                                    |      |
| Transfer to Building Fund   | 5.14 |                                    |      |
| Transfer to Bond and Interest   | 5.16 |                                    |      |
| Transfer to Excess Levy   | 5.17 |                                    |      |
|   |      |                                    |      |
|   |      |                                    |      |
| The account numbers have been suggested by a library that has used this list for years. Library Development has updated the list. If you use account numbers different from this list that is o.k. The list was done to give libraries a suggested place to post entries. State Board of Accounts suggests making sure you are consistent in the way you post. They realize that some items can be posted in different areas and your interpretation of where to post could be different than someone else. Just be consistent. |      |                                    |      |
|   |      |                                    |      |
|   |      |                                    |      |
|   |      |                                    |      |
|   |      |                                    |      |

|                                     |      |                                  |      |
|-------------------------------------|------|----------------------------------|------|
| Alphabetical list of budget items   |      | Audiocassette Duplicator         | 4.4  |
|                                     |      | Audiocassette Player             | 4.4  |
|                                     |      | Audiovisual equipment            | 4.77 |
| Acid Free boxes                     | 2.13 | Automobile lease or rental       | 3.72 |
| Acid Free paper                     | 2.13 | Automobile repairs               | 3.62 |
| Adapters                            | 4.4  | Automobiles                      | 4.4  |
| Adding machine                      | 4.4  | AV carts                         | 4.4  |
| Adding machine paper                | 2.13 | Awnings                          | 4.4  |
| Addressing machine                  | 4.4  |                                  |      |
| Adhesive tape                       | 2.13 | Bank deposit box rental          | 3.72 |
| Advertising                         | 3.31 | Barcode labels                   | 2.4  |
| Air conditioner (window or central) | 4.4  | Barcode reader                   | 4.4  |
| Air conditioning from utility       | 3.52 | Baskets (desk-metal)             | 2.13 |
| Air filter                          | 2.31 | Baskets, Waste                   | 4.4  |
| Airborne Express Service            | 3.23 | Batteries                        | 2.23 |
| Airline fares                       | 3.23 | Benches                          | 4.4  |
| Anti-freeze                         | 2.22 | Bills (statements)               | 2.12 |
| Application cards                   | 2.12 | Binders (loose-leaf)             | 2.13 |
| Art gum                             | 2.13 | Binding (Books, etc.)            | 2.4  |
| Art prints                          | 4.82 | Binding (magazines & newspapers) | 2.4  |
| Art supplies                        | 2.4  | Binding supplies                 | 2.4  |
| Assessments                         | 3.14 | Blackboards                      | 4.4  |
| Association membership dues         | 3.91 | Blades (X-Acto, knife, scalpel)  | 2.23 |
| Atlas stand                         | 4.4  | Bleach                           | 2.21 |
| Atlases                             | 4.54 | Blinds                           | 4.4  |
| Attorney's fees                     | 3.13 | Blotter holders                  | 2.13 |

|                              |      |                                 |      |
|------------------------------|------|---------------------------------|------|
| Blotters                     | 2.13 | Bookends                        | 4.4  |
| Blowers, Built in            | 4.4  | Bookmobiles                     | 4.4  |
| Blueprint cabinets           | 4.4  | Bookplates                      | 2.4  |
| Blueprint copies             | 3.14 | Books on tape                   | 4.76 |
| Boiler insurance             | 3.42 | Books, Adult                    | 4.51 |
| Boilers                      | 4.4  | Books, Children's               | 4.52 |
| Bolts                        | 2.33 | Books, Record                   | 2.13 |
| Bonds (debt payments)        | 3.81 | Books, Reference                | 4.54 |
| Book cards                   | 2.4  | Books, Reference Reserve        | 4.55 |
| Book charger                 | 4.4  | Books, Registration             | 2.13 |
| Book drop box                | 4.4  | Books, Scrap                    | 2.4  |
| Book holders                 | 4.4  | Books, Young Adult              | 4.53 |
| Book Jackets                 | 2.4  | Borrowers' cards                | 2.4  |
| Book lacquer                 | 2.4  | Borrowers' registers            | 2.4  |
| Book pockets                 | 2.4  | Box (rental) Post office        | 3.72 |
| Book processing (commercial) | 3.14 | Box (safe deposit) rental, Bank | 3.72 |
| Book racks                   | 4.4  | Boxes, pamphlet                 | 2.4  |
| Book repair                  | 3.14 | Brass Polish                    | 2.21 |
| Book repair press            | 4.4  | Brooms                          | 2.23 |
| Book repair tape             | 2.4  | Brushes, Paint (maintenance)    | 2.32 |
| Book rests                   | 4.4  | Brushes, Paint (programming)    | 2.4  |
| Book return                  | 4.4  | Brushes, Typewriter             | 2.13 |
| Book security system         | 4.4  | Buckets                         | 2.21 |
| Book shellac                 | 2.4  | Budget forms                    | 2.11 |
| Book trucks                  | 4.4  | Building material               | 2.31 |
| Bookcases                    | 4.4  | Buildings                       | 4.2  |

|                       |      |                                      |      |
|-----------------------|------|--------------------------------------|------|
| Bulbs, electric light | 2.23 | Cards, Index                         | 2.13 |
| Bulletin board        | 4.4  | Cards, Periodical record             | 2.4  |
| Bus fares             | 3.23 | Cards, Reserve                       | 2.4  |
| Button Maker          | 4.4  | Cards, Shelflist                     | 2.4  |
| Button maker buttons  | 2.4  | Carpet sweepers                      | 4.4  |
|                       |      | Carpets                              | 4.4  |
| Cabinets, Medicine    | 4.4  | Cases, Book                          | 4.4  |
| Cabinets, Wall        | 4.4  | Cases, Show                          | 4.4  |
| Cables, Computer      | 4.4  | Cash boxes                           | 4.4  |
| Calculators           | 4.4  | Cassette boxes                       | 2.4  |
| Calendars, Desk       | 2.13 | Cassette cases                       | 4.4  |
| Cameras               | 4.4  | Cassettes, Audio (blank)             | 2.4  |
| Canopies              | 4.4  | Cassettes, Audio (music, adult)      | 4.77 |
| Cans, Garbage         | 4.4  | Catalog cards (blank)                | 2.4  |
| Carbon paper          | 2.13 | Catalog cards (Commercially printed) | 2.4  |
| Card catalog cabinets | 4.4  | CD players                           | 4.4  |
| Card daters           | 2.4  | CD ROM cases                         | 4.4  |
| Card sorters          | 2.4  | CD ROM hardware                      | 4.4  |
| Card trays            | 4.4  | CD ROM software                      | 4.87 |
| Cardboard             | 2.4  | CD ROM tower                         | 4.4  |
| Cards, Application    | 2.4  | CD's-music                           | 4.75 |
| Cards, Book           | 2.4  | CD-ROM lease                         | 3.72 |
| Cards, Borrowers'     | 2.4  | Cement                               | 2.31 |
| Cards, Date           | 2.4  | Cement, Rubber                       | 2.13 |
| Cards, Guide          | 2.4  | Certificates (summer reading)        | 2.4  |
| Cards, Identification | 2.4  | Chair tips or glides                 | 2.33 |



|  |      |                                  |           |
|--|------|----------------------------------|-----------|
| Chairs                                 | 4.4  | Compact Disc lease               | 3.72      |
| Chalk, Blackboard                      | 2.4  | Compact Disc software            | 4.87      |
| Charts                                 | 2.4  | Computer cables                  | 4.4       |
| Check blanks                           | 2.11 | Computer CPU                     | 4.4       |
| Cheesecloth                            | 2.21 | Computer disk cases              | 4.4       |
| Chinaware                              | 4.4  | Computer disks (blank)           | 2.13      |
| Chisels                                | 2.33 | Computer dust cover              | 2.13      |
| Christmas decorations                  | 2.4  | Computer equipment locks         | 4.4       |
| Christmas trees, Artificial            | 2.4  | Computer hard drive security     | 4.4       |
| Christmas trees, Fresh                 | 2.4  | Computer hardware lease          | 3.72      |
| Circulation statistics forms and books | 2.4  | Computer keyboard                | 4.4       |
| Claim blanks                           | 2.11 | Computer line charges            | 3.21      |
| Cleaners (all kinds)                   | 2.21 | Computer maintenance agreement   | 3.61      |
| Cleaning carpet service                | 3.61 | Computer monitor                 | 4.4       |
| Cleaning service                       | 3.61 | Computer mouse                   | 4.4       |
| Clipboards                             | 2.13 | Computer mousepad                | 2.13      |
| Clipping service                       | 3.14 | Computer printer ink cartridges  | 2.13      |
| Clips, Paper                           | 2.13 | Computer printer paper           | 2.13      |
| Clocks                                 | 4.4  | Computer printers                | 4.4       |
| Clothes hangers                        | 4.4  | Computer repairs                 | 3.62      |
| Clothes lockers                        | 4.4  | Computer scanner                 | 4.4       |
| Clothes trees                          | 4.4  | Computer security drive locks    | 4.4       |
| Cloths, Dust                           | 2.21 | Computer software license fees   | 3.14      |
| Coffee urn or pot                      | 4.4  | Computer software upgrades       | 4.84/4.85 |
| Collating machine                      | 4.4  | Computer software-Administration | 4.84      |
| Compact Disc equipment                 | 4.4  | Computer software-Public         | 4.85      |

|   |      |                              |      |
|---|------|------------------------------|------|
| Computer supplies                         | 2.13 | Curtain rods and poles       | 4.4  |
| Computer support fees                     | 3.11 | Curtains                     | 4.4  |
| Computer terminals                        | 4.4  | Cutlery                      | 4.4  |
| Computer toner cartridges                 | 2.13 | Daily record slips           | 2.11 |
| Computer training (workshops)             | 3.24 | Data projector               | 4.4  |
| Computer training on-site                 | 3.11 | Data switches                | 4.4  |
| Computer upgrade                          | 4.4  | Database Equipment           | 4.4  |
| Computer workstations                     | 4.4  | Database usage               | 3.14 |
| Computerized payroll service              | 3.13 | Date cards                   | 2.4  |
| Conduit                                   | 2.31 | Date holders                 | 2.4  |
| Consultant fees                           | 3.11 | Date slips                   | 2.4  |
| Contractual agreement for library service | 3.14 | Dating stamps                | 2.4  |
| Cooking utensils                          | 4.4  | Delivery service             | 3.25 |
| Coolers, Water                            | 4.4  | Delivery van lease or rental | 3.72 |
| Copying machine                           | 4.4  | Deodorizers                  | 2.21 |
| Copying machine rental                    | 3.72 | Deposit box rental (banks)   | 3.72 |
| Cord, Picture                             | 2.33 | Desk lamps                   | 4.4  |
| Cords, Electric                           | 2.4  | Desk organizers              | 2.13 |
| Cords, Window sash                        | 2.33 | Desk pads                    | 2.13 |
| Cork Board                                | 4.4  | Desks                        | 4.4  |
| Correction fluid                          | 2.13 | Dictating machines           | 4.4  |
| Couches                                   | 4.4  | Digital camera               | 4.4  |
| Crayons                                   | 2.4  | Dishes, China                | 4.4  |
| Cupboards                                 | 4.4  | Dishes, Paper                | 2.4  |
| Cups, Glass                               | 4.4  | Door knobs                   | 2.31 |
| Cups, Paper                               | 2.4  | Door mats                    | 4.4  |

|                                     |      |  |      |
|-------------------------------------|------|--|------|
| Door stops                          | 2.31 | Electric motors (repair part)            | 2.34 |
| Drafting equipment                  | 4.4  | Electric pencil sharpeners               | 4.4  |
| Drafting supplies                   | 2.13 | Electric staplers                        | 4.4  |
| Draperies                           | 4.4  | Electrician                              | 3.61 |
| Drawing paper                       | 2.4  | Electricity                              | 3.52 |
| Drills                              | 4.4  | Electronic database service              | 3.14 |
| Drinking cups, paper                | 2.4  | Electronic security system               | 4.4  |
| Drinking fountains                  | 4.4  | Electronic tool kit                      | 2.34 |
| Dry cleaning                        | 3.61 | Embossing stamps                         | 4.4  |
| Dry markers                         | 2.13 | Employer's portion of employee insurance | 1.24 |
| Due Date machines                   | 4.4  | Envelopes, Bubble                        | 2.12 |
| Due Date tape                       | 2.4  | Envelopes, Clipping                      | 2.12 |
| Dues (state and national)           | 3.91 | Envelopes, Mailing                       | 2.12 |
| Duplicating equipment               | 4.4  | Envelopes, Picture                       | 2.12 |
| Duplicating materials               | 2.13 | Equipment, Fixed                         | 3.61 |
| Dust cloths                         | 2.21 | Equipment, Office                        | 4.4  |
| Dust pans                           | 2.21 | Erasers                                  | 2.13 |
| DVD                                 | 4.74 | Express                                  | 3.25 |
| DVD Players                         | 4.4  | Extension cord                           | 2.34 |
|                                     |      | Extinguisher (fire) refills              | 2.23 |
| Easels                              | 4.4  | Extinguishers, Fire                      | 4.4  |
| Electric carts (wheelchair)         | 4.4  |  |      |
| Electric current                    | 3.52 | Fabric Boards                            | 4.4  |
| Electric fans                       | 4.4  | Fans, Electric                           | 4.4  |
| Electric lamps (desk, floor, table) | 4.4  | Fax machine                              | 4.4  |
| Electric light bulbs                | 2.34 | Fax switching device                     | 4.4  |

|                                |      |                               |      |
|--------------------------------|------|-------------------------------|------|
| Federal Express Service        | 3.25 | Flowers (landscape)           | 2.34 |
| Fees, Professional             | 3.14 | Flue cleaners                 | 2.23 |
| Fertilizer                     | 2.31 | Fluid, Correction             | 2.13 |
| File folders                   | 2.13 | Fluorescent bulbs             | 2.34 |
| Filing cabinets                | 4.4  | Fluorescent fixtures          | 4.4  |
| Film cases                     | 2.4  | Fly spray                     | 2.23 |
| Film developing                | 3.14 | Fly swatters                  | 2.23 |
| Financial record forms         | 2.11 | Folders (file and manuscript) | 2.13 |
| Fine slips                     | 2.4  | Folding chairs                | 4.4  |
| Fire extinguishers             | 4.4  | Folding machines              | 4.4  |
| Fire extinguishers refills     | 2.23 | Folding tables                | 4.4  |
| Fire insurance                 | 3.42 | Forks (cutlery)               | 4.4  |
| Fire proof safe                | 4.4  | Form, Legal                   | 2.11 |
| Flags (bunting and decoration) | 4.4  | Freight (other)               | 3.25 |
| Flannel board                  | 4.4  | Fuel (gasoline)               | 2.22 |
| Flannelboard characters        | 2.4  | Fuel oil                      | 2.22 |
| Flashlight                     | 4.4  | Furnaces                      | 4.4  |
| Flashlight batteries           | 2.34 | Furniture polish              | 2.21 |
| Flashlight bulbs               | 2.34 | Furniture upholstery          | 3.14 |
| Flip chart paper               | 2.13 | Fuses                         | 2.34 |
| Flip charts                    | 4.4  |                               |      |
| Floodlights                    | 4.4  | Garbage can                   | 4.4  |
| Floor polishers                | 4.4  | Garbage collection            | 3.54 |
| Floor wax                      | 2.21 | Garden equipment              | 4.4  |
| Florists' supplies             | 2.4  | Garden supplies               | 2.23 |
| Flower pots (landscape)        | 2.34 | Gas from utility              | 3.51 |

|                          |      |                                     |      |
|--------------------------|------|-------------------------------------|------|
| Gasoline                 | 2.22 | Holders, Label                      | 2.4  |
| Generator                | 4.4  | Holders, Pen                        | 2.13 |
| Generator repair         | 3.62 | Hose racks                          | 4.4  |
| Glare filters            | 2.13 | Hose, Garden                        | 4.4  |
| Glass, Window            | 2.33 | Hot plate                           | 4.4  |
| Glasses, Magnifying      | 2.4  | Hotel and motel charges on trips    | 3.23 |
| Slides, Chair            | 2.33 |                                     |      |
| Globes for lights        | 2.33 | Identification cards                | 2.4  |
| Glue                     | 2.13 | Implements, Agricultural and garden | 4.4  |
| Grass Seed               | 2.31 | INCOLSA Wheels service              | 3.25 |
| Gravel                   | 2.31 | Index cards                         | 2.13 |
| Grease, Lubricating      | 2.22 | Index tabs                          | 2.13 |
| Guide cards              | 2.13 | Ink                                 | 2.13 |
|                          |      | Ink eradicator                      | 2.13 |
| Hall mats                | 4.4  | Ink jet cartridges                  | 2.13 |
| Hammers                  | 4.4  | Ink, marking                        | 2.13 |
| Hangers, Clothes         | 4.4  | Ink, Mimeograph                     | 2.13 |
| Hardware, Computer       | 4.4  | Ink pads                            | 2.13 |
| Hardware lease, Computer | 3.72 | Insecticides                        | 2.34 |
| Hatchets                 | 4.4  | Insurance                           | 3.42 |
| Hauling                  | 3.14 | Intercoms                           | 4.4  |
| Headphones               | 4.4  | Interest on loans                   | 3.92 |
| Heat from utility        | 3.52 | Interlibrary loan fees              | 3.14 |
| Heat tape                | 2.34 | Internet provider                   | 3.21 |
| Highlighters             | 2.13 | Irons, Electric                     | 4.4  |
| Hinges                   | 2.31 | IVAN service                        | 3.14 |

|                           |      |  |      |
|---------------------------|------|--|------|
| Janitor supplies          | 2.21 | Laundry service                              | 3.14 |
| Jewel Cases, Compact Disc | 2.4  | Lawn mower parts                             | 2.33 |
| Jiffy bags                | 2.4  | Lawn mowers                                  | 4.4  |
|                           |      | Leather upholstery                           | 3.14 |
| Keyboard                  | 4.4  | Ledger sheets                                | 2.11 |
| Keyboard drawer           | 4.4  | Legal fees                                   | 3.13 |
| Keys                      | 2.34 | Legal notices                                | 3.31 |
| Knives                    | 4.4  | Library cards                                | 2.4  |
|                           |      | Library Improvement Reserve Fund             | 3.94 |
| Label holders             | 2.13 | Library supplies                             | 2.4  |
| Labels                    | 2.13 | Lighting fixtures                            | 4.4  |
| Lacquer                   | 2.32 | Lime for fertilizing                         | 2.31 |
| Lacquer thinner           | 2.32 | Line charges                                 | 3.21 |
| Lacquer, Book             | 2.4  | Linen service                                | 3.14 |
| Ladders                   | 4.4  | Locks  | 2.31 |
| Laminate cutters/trimmers | 4.4  | Lodging on trips                             | 3.23 |
| Laminating supplies       | 2.4  | Lubricating grease or oil for motor vehicles | 2.22 |
| Laminator                 | 4.4  | Lumber (rough and finished)                  | 2.31 |
| Lamp globes               | 2.33 |  |      |
| Lamp shades               | 2.33 | Machine service contracts                    | 3.61 |
| Lamps (floor, table)      | 4.4  | Machines, adding and calculators             | 4.4  |
| Lamps, Desk               | 4.4  | Magazine binders and holders                 | 2.4  |
| Land (real estate)        | 4.1  | Magazine racks                               | 4.4  |
| Landscaping on contract   | 3.14 | Magazine subscriptions                       | 4.6  |
| Laptop Computer           | 4.4  | Mailing wrappers and jiffy bags              | 2.13 |
| Laser printer cartridges  | 2.13 | Marker boards                                | 4.4  |

|                                    |      |                             |           |
|------------------------------------|------|-----------------------------|-----------|
| Material                           | 2.31 | Mounting paper              | 2.4       |
| Mats, Door                         | 4.4  | Mouse and rat traps         | 2.31      |
| Meals on trips                     | 3.23 | Mouse pad                   | 2.4       |
| Medicare Tax (Employer portion)    | 1.21 | Mouse tray                  | 4.4       |
| Meetings                           | 3.24 | Mouse, Computer             | 4.4       |
| Memberships (Institutional only)   | 3.91 | Mowers, Lawn                | 4.4       |
| Mending supplies                   | 2.4  | Mulch                       | 2.31      |
| Metal polish                       | 2.21 |                             |           |
| Microfiche readers and/or printers | 4.4  | Nails                       | 2.31      |
| Microfilm readers and/or printers  | 4.4  | Name plates                 | 2.13      |
| Microfilming                       | 3.14 | Name tags                   | 2.4       |
| Microforms                         | 4.81 | Napkins, Paper              | 2.4       |
| Microforms, equipment              | 4.4  | Needles                     | 2.4       |
| Microphone                         | 4.4  | Newspaper holders and racks | 4.4       |
| Microphone for computer            | 4.4  | Newspapers                  | 4.6       |
| Microwave                          | 4.4  | Notary fees                 | 3.14      |
| Mileage on trips                   | 3.23 | Notebooks                   | 2.13      |
| Mirrors                            | 4.4  | Nuts and bolts              | 2.31      |
| Modem                              | 4.4  |                             |           |
| Moisteners                         | 2.13 | OASI-Employer's share       | 1.21      |
| Monitors                           | 4.4  | OCLC First Search           | 3.14      |
| Mop heads, sticks                  | 2.21 | Office equipment            | 4.4       |
| Motel charges                      | 3.23 | Office signs                | 2.13      |
| Motor vehicle tires                | 2.33 | Office supplies             | 2.12/2.13 |
| Motor vehicles                     | 4.4  | Official records            | 2.11      |
| Motor vehicles, repairs            | 3.62 | Oil (Automobile)            | 2.22      |

|                             |      |                               |      |
|-----------------------------|------|-------------------------------|------|
| On-line database charges    | 3.14 | Paper, Mounting               | 2.4  |
| Opaque projector            | 4.4  | Paper, Poster                 | 2.4  |
| Order cards                 | 2.4  | Paper punch                   | 2.13 |
| Overhead projector          | 4.4  | Paper, Sand                   | 2.31 |
| Overhead transparency film  | 2.13 | Paper shredder                | 4.4  |
|                             |      | Paper, Toilet                 | 2.21 |
| Padlocks                    | 4.4  | Paper towels                  | 2.21 |
| Pads, Calendar              | 2.13 | Paper, Transfer               | 2.13 |
| Pads, Mimeograph            | 2.13 | Paper, Typewriter             | 2.13 |
| Pads, Scratch               | 2.13 | Paper, Waxed                  | 2.4  |
| Pads, Stamp                 | 2.13 | Paper, Wrapping               | 2.4  |
| Pails                       | 2.21 | Paper, Writing                | 2.13 |
| Paint brushes (maintenance) | 2.32 | Paper-cutting machines        | 4.4  |
| Paint removers              | 2.32 | Paper-weights                 | 2.13 |
| Painting (building) service | 3.61 | Paste brushes for programs    | 2.4  |
| Paints                      | 2.32 | Paste brushes for wallpaper   | 2.31 |
| Pamphlet binders            | 2.4  | Paste for children's programs | 2.4  |
| Pamphlet boxes              | 2.4  | Paste, Wallpaper              | 2.31 |
| Pamphlets                   | 4.6  | Patron counter                | 4.4  |
| Pans, Dust                  | 2.21 | Pencil date holder            | 2.13 |
| Paper, Adding Machine       | 2.13 | Pencil sharpeners             | 2.13 |
| Paper (blank)               | 2.13 | Pencils                       | 2.13 |
| Paper bags                  | 2.4  | Penholders                    | 2.13 |
| Paper, Carbon               | 2.13 | Pens                          | 2.13 |
| Paper clips                 | 2.13 | Pensions (employer's share)   | 1.23 |
| Paper fasteners             | 2.13 | Periodical racks              | 4.4  |



|                                  |      |                                       |      |
|----------------------------------|------|---------------------------------------|------|
| Periodical record cards          | 2.4  | Pockets, Book                         | 2.4  |
| Periodicals and magazines        | 4.6  | Polish, Furniture                     | 2.21 |
| Phonograph record holders        | 2.4  | Polish, Metal                         | 2.21 |
| Phonograph records               | 4.74 | Post office box rent                  | 3.72 |
| Photocopies                      | 3.32 | Postage                               | 3.22 |
| Photocopying equipment (rental)  | 3.62 | Postage meter rental                  | 3.72 |
| Photographic service             | 3.14 | Postal cards, prestamped              | 3.22 |
| Photographs                      | 3.14 | Poster Board                          | 2.4  |
| Photostatting                    | 3.14 | Pots (coffee and tea)                 | 4.4  |
| Piano                            | 4.4  | Pots, Flower (programming)            | 2.4  |
| Piano stools                     | 4.4  | Power surge strips                    | 4.4  |
| Picture envelopes                | 2.4  | Presses, Book repair                  | 4.4  |
| Picture frames                   | 4.4  | Printer paper                         | 2.13 |
| Picture wire                     | 2.4  | Printer ribbons                       | 2.13 |
| Pictures                         | 4.82 | Printer stand                         | 4.4  |
| Pins, Household                  | 2.4  | Printers, Computer                    | 4.4  |
| Plant spray                      | 2.31 | Printing (office supplies, forms)     | 2.12 |
| Plants, Garden                   | 2.4  | Printing (other than office supplies) | 3.32 |
| Plaster                          | 2.31 | Processing, Books (professional)      | 3.14 |
| Plaster molds                    | 2.4  | Professional meeting                  | 3.24 |
| Plastic book jackets             | 2.4  | Projectors                            | 4.4  |
| Plastic trash bags               | 2.21 | Publication of notices                | 3.31 |
| Pliers                           | 4.4  | Punches, Paper                        | 2.13 |
| Plugs and cords, Electric        | 2.4  | Puppets                               | 2.4  |
| Plumber                          | 3.61 | Purchase order forms                  | 2.11 |
| Plumbing repairs (done in-house) | 2.33 | Putty                                 | 2.31 |

|   |      |  |                   |
|---|------|--|-------------------|
| Putty, Molding                            | 2.4  | Rent of motor vehicle equipment            | 3.72              |
| Racks, Clothes                            | 4.4  | Retirement fund (PERF, employer)           | 1.23              |
| Racks, Magazine                           | 4.4  | Rent of office                             | 3.71              |
| Racks, Towel                              | 4.4  | Rent of office equipment                   | 3.72              |
| Radio parts                               | 2.33 | Rent of safe deposit and post office boxes | 3.72              |
| Radio repair                              | 3.62 | Repair of books                            | 3.14              |
| Radios                                    | 4.4  | Repair of buildings and structures         | 3.61              |
| Rags, Wiping                              | 2.21 | Repair of equipment                        | 3.62              |
| Rakes                                     | 4.4  | Repair parts                               | 2.33              |
| Ranges                                    | 4.4  | Reserve cards                              | 2.4               |
| Reader-printers, Microfilm and Microfiche | 4.4  | Retirement fund (PERF, employee)           | Payroll deduction |
| Real estate                               | 4.1  | Rhythm band instruments                    | 4.4               |
| Rebinding books                           | 3.14 | Ribbons, Typewriter                        | 2.13              |
| Receipt books                             | 2.13 | Roof repairs                               | 3.61              |
| Record books                              | 2.13 | Rope                                       | 2.31              |
| Record sheets (Printed)                   | 2.13 | Router                                     | 4.4               |
| Records, Official                         | 2.11 | Rubber bands                               | 2.13              |
| Records, Phonograph                       | 4.74 | Rubber cement (book repair)                | 2.4               |
| Refrigerators                             | 4.4  | Rubber stamps                              | 2.13              |
| Registered mail fee                       | 3.22 | Rugs                                       | 4.4               |
| Registration book and sheets              | 2.4  | Rulers, Office                             | 2.13              |
| Remote control                            | 4.4  |  |                   |
| Rent of buildings                         | 3.71 | Safe deposit box rent                      | 3.72              |
| Rent of computer equipment                | 3.72 | Safes                                      | 4.4               |
| Rent of land                              | 3.71 | Safety deposit box                         | 4.4               |

|                                   |           |                             |           |
|-----------------------------------|-----------|-----------------------------|-----------|
| Salt                              | 2.21      | Sheet protectors            | 2.4       |
| Sand (construction)               | 2.31      | Shellac                     | 2.32      |
| Sand paper                        | 2.31      | Shellac, Book               | 2.4       |
| Saws                              | 4.4       | Shelving                    | 4.4       |
| Scaffolds                         | 4.4       | Show cases                  | 4.4       |
| Scales                            | 4.4       | Shrubbery                   | 4.3       |
| Scanner, Color                    | 4.4       | Signs                       | 2.4       |
| Scanner, Weapon Detector          | 4.4       | Slide projectors            | 4.4       |
| Scissors or shears                | 2.13      | Small tools                 | 4.4       |
| Scotch tape                       | 2.13      | Snow blower                 | 4.4       |
| Scouring powder                   | 2.21      | Snow removal service        | 3.61      |
| Scrap books                       | 2.4       | Soap                        | 2.21      |
| Scratch pads and paper            | 2.13      | Sofas                       | 4.4       |
| Screen Enlarger, Computer Monitor | 4.4       | Software upgrades, Computer | 4.84/4.85 |
| Screens, Door and window          | 4.4       | Software, Computer          | 4.84/4.85 |
| Screens, Projector                | 4.4       | Software, License           | 3.14      |
| Screw drivers                     | 4.4       | Soil (potting and black)    | 2.31      |
| Screws                            | 2.31      | Sound cards                 | 4.4       |
| Scrub brushes                     | 2.21      | Sound system                | 4.4       |
| Seal-Official                     | 2.13      | Spades                      | 4.4       |
| Security Cases                    | 4.4       | Speaker (computer)          | 4.4       |
| Security System                   | 4.4       | Splicer kit                 | 4.4       |
| Service contracts                 | 3.11/3.14 | Sponges                     | 2.21      |
| Service contracts (maintenance)   | 3.61      | Spoons                      | 4.4       |
| Shades, Window                    | 4.4       | Sprinklers                  | 4.4       |
| Sharpeners, Pencil                | 2.13      | Sprinkling cans             | 4.4       |

|                             |      |                                |           |
|-----------------------------|------|--------------------------------|-----------|
| Squeegee                    | 2.21 | Tables                         | 4.4       |
| Stage equipment             | 4.4  | Tack lifters                   | 2.13      |
| Stamp pads                  | 2.13 | Tacks                          | 2.13      |
| Stamps, Rubber              | 2.13 | Tacks, Thumb                   | 2.13      |
| Staple remover              | 2.13 | Tags, Shipping                 | 2.13      |
| Staplers                    | 2.13 | Tanks, Hot water               | 4.4       |
| Staples, Copier             | 2.13 | Tape measure                   | 4.4       |
| Staples, Paper              | 2.13 | Tape, Adding machine           | 2.13      |
| Stationery                  | 2.12 | Tape, Audio (music)            | 4.77/4.78 |
| Steel wool                  | 2.31 | Tape, Mending                  | 2.4       |
| Stencil cutters             | 2.13 | Tape, Scotch                   | 2.13      |
| Stencil paper               | 2.13 | Tape, Video                    | 4.71/4.72 |
| Stencils                    | 2.13 | Tapes, Blank (video and audio) | 2.4       |
| Stepladders                 | 4.4  | Telecommunication fees         | 3.21      |
| Storage of motor vehicles   | 3.71 | Telephone (equipment)          | 4.4       |
| Storm doors and windows     | 4.2  | Telephone usage                | 3.21      |
| Structures-Repair           | 3.61 | Television                     | 4.4       |
| Subscription to database    | 3.14 | Terminal Maintenance           | 3.62      |
| Subscriptions (periodicals) | 4.6  | Terminal Rental                | 3.72      |
| Supplies, Janitor           | 2.2  | Terminals                      | 4.4       |
| Supplies, Library           | 2.4  | Thermometers                   | 2.31      |
| Supplies, Office            | 2.1  | Thinner, Lacquer               | 2.32      |
| Supplies, Other             | 2.4  | Thread                         | 2.4       |
| Surge suppressers           | 4.4  | Thumb tacks                    | 2.13      |
|                             |      | Time cards                     | 2.13      |
|                             |      | Tires                          | 2.33      |

|  |      |                               |                |
|--|------|-------------------------------|----------------|
| Tissue, Mending                        | 2.4  | Umbrella stands               | 4.4            |
| Toilet paper                           | 2.21 | United Parcel Service         | 3.22           |
| Toner cartridges (computer and copier) | 2.13 | Usage fees, computer software | 3.14           |
| Tools, Carpenters                      | 4.4  | Usage fees, on-line database  | 3.14           |
| Tote bags                              | 2.4  |                               |                |
| Towel service                          | 3.14 | Vacuum cleaners               | 4.4            |
| Towels                                 | 2.21 | Varnish                       | 2.32           |
| Train fares                            | 3.23 | Vases                         | 2.4            |
| Training, Computer (workshop)          | 3.24 | Vehicles                      | 4.4            |
| Training, Computer on-site             | 2.14 | Venetian blinds               | 4.4            |
| Transfer paper                         | 2.13 | Video equipment               | 4.4            |
| Traps, Mouse, rat                      | 2.21 | Video Scan Converter          | 4.4            |
| Trash bags (plastic)                   | 2.21 | Videocassette cables          | 2.4            |
| Trash collection                       | 3.54 | Videocassette cases           | 2.4            |
| Travel expense                         | 3.23 | Videocassette player/recorder | 4.4            |
| Treasurer's Bond                       | 3.41 | Videocassette rental          | 3.72           |
| Trees                                  | 4.3  | Videocassette tapes           | 4.71/4.72/4.73 |
| Tripods                                | 4.4  |                               |                |
| Trucks, Hand (books)                   | 4.4  | Wardrobes                     | 4.4            |
| Turpentine                             | 2.32 | Waste baskets                 | 2.23           |
| Twine, Wrapping                        | 2.4  | Water fountain                | 4.4            |
| Typewriter brushes                     | 2.13 | Water from utility            | 3.53           |
| Typewriter ribbons                     | 2.13 | Wax, Floor                    | 2.21           |
| Typewriters                            | 4.4  | Waxed paper                   | 2.4            |
| Typewriting paper                      | 2.13 | Weights, Paper                | 2.13           |
|  |      |                               |                |

|                     |      |                    |  |
|---------------------|------|--------------------|--|
| Wheelchairs         | 4.4  |                    |  |
| Window glass        | 2.31 |                    |  |
| Window locks        | 2.31 |                    |  |
| Window shades       | 4.4  |                    |  |
| Wire                | 2.31 |                    |  |
| Wiring for Internet | 4.3  |                    |  |
| Wood polish         | 2.21 |                    |  |
| Workshops           | 3.24 |                    |  |
| Workstation         | 4.4  |                    |  |
| Wrapping paper      | 2.4  |                    |  |
| Wrenches            | 4.4  |                    |  |
| Writing paper       | 2.13 |                    |  |
|                     |      |                    |  |
|                     |      |                    |  |
|                     |      | Reviewed 4/12/2007 |  |